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DALLAS, TEXAS  
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**DALLAS MAN SENTENCED TO 15 MONTHS IN FEDERAL PRISON  
FOR MAKING FALSE STATEMENTS ON INCOME TAX RETURNS**

United States Attorney Richard B. Roper announced that James Meyer Lowenstein was sentenced today by the Honorable David C. Godbey, United States District Judge, to 15 months imprisonment and ordered to pay \$176,164.33 restitution. Lowenstein pled guilty to two counts of making false statements on a federal income tax return. Judge Godbey ordered that Lowenstein surrender to the Bureau of Prisons in February 2005.

Lowenstein, a Dallas resident, was involved in the sale of Youngevity products. Youngevity was a multi-level marketing company in the business of manufacturing and distributing "anti-aging" and nutritional supplements. I.M. Young and N.J. Walker were corporations owned and operated by Lowenstein that purportedly sold Youngevity products.

Lowenstein also owned Franklin United Corporation, which was involved in the sale of watches. Lowenstein maintained checking accounts in the name of Franklin United Corporation at Bank One and at Nations Bank.

According to court documents, Lowenstein admitted that he reported \$7,086.00 as his adjusted gross income for 1996 when he well knew he should have reported an additional \$176,164.33 in adjusted gross income. On a corporate income tax return Lowenstein filed for I.M. Young in 1998, he admitted that he falsely reported advertising expense of \$15,928.00 when he knew that the correct advertising expense was \$4,910.00.

Court documents further show that Lowenstein failed to disclose the existence of the Franklin United Corporation account at Nations Bank to the person who prepared his 1995, 1996, 1997, and 1998 federal corporate tax returns, and for his personal federal tax returns.

U.S. Attorney Roper praised the investigative efforts of the Internal Revenue Service - Criminal Investigation, Dallas Field Office. The case was prosecuted by Assistant United States Attorney Floyd Clardy.